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PUBLIC SCHOOL FINANCE ANNOTATED BIBLIOGRAPHY, WITH PARTICULAR EMPHASIS ON NEW MEXICO.

BY- BEARD, FRED MARTIN

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THIS ANNOTATED BIBLIOGRAPHY WAS DEVELOPED FROM MATERIALS FOUND AT THE FOLLOWING SOURCES--EASTERN NEW MEXICO UNIVERSITY LIBRARY, PRIVATE LIBRARIES, NEW MEXICO STATE DEPARTMENT OF EDUCATION, AND ORGANIZATIONS INTERESTED IN NEW MEXICO SCHOOL FINANCE. THE 83 ENTRIES, WHICH RANGE IN DATE FROM 1922 TO 1967, INCLUDE BOOKS, PAMPHLETS, PERIODICAL ARTICLES, AND RESEARCH REPORTS. THEY COVER BOTH THE GENERAL AREA OF PUBLIC SCHOOL FINANCE AND THE SPECIALIZED AREA OF NEW MEXICO PUBLIC SCHOOL FINANCE. THE AUTHORS NOTE THAT THIS IS NOT A COMPLETE BIBLIOGRAPHY IN THE AREA, BUT EXPRESS THE HOPE THAT OTHERS WILL GO ON FROM THIS POINT. (SF)

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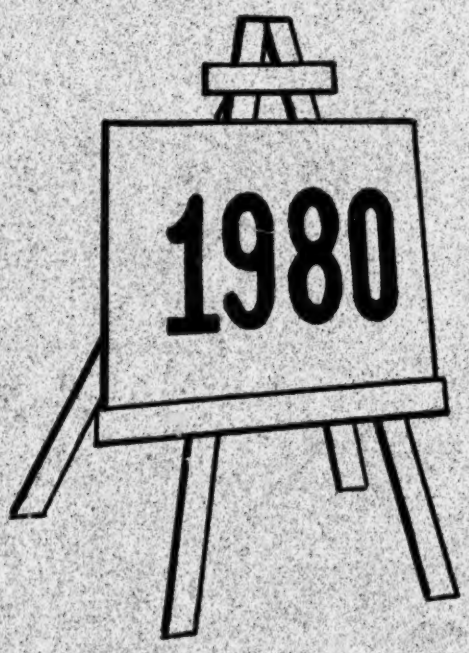
an eight state project

New Mexico

ANNOTATED BIBLIOGRAPHY ON PUBLIC SCHOOL FINANCE WITH PARTICULAR EMPHASIS ON NEW MEXICO



Fred Martin Beard

WORK PROJECT NO. 9
Finance of Education

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
OFFICE OF EDUCATION

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ANNOTATED BIBLIOGRAPHY

PUBLIC SCHOOL FINANCE

(With Particular Emphasis on New Mexico)

Presented to the Eight State Project

Advisory Committee on Financing

Education of the Future for

the State of New Mexico

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by

Fred Martin Beard

Graduate Assistant in the

College of Education and Psychology

Eastern New Mexico University

December 19, 1967

FORWARD

The purpose of this working paper is to stimulate thought and to provoke ideas concerning the subject under study. In no means does this indicate that all available research on this subject has been covered, nor is this paper to be considered an end in itself. The authors of this series of papers have been given considerable freedom to write in the fields of their expertise and/or their firsthand experience. The views, therefore, contained herein represent the opinions and interpretations of the specific author and are to be used in this light by the committee for Designing Education for the Future, and are not to be considered as opinions taken by anyone working on the project other than the author.

It is the sincere hope of the director that the various study and advisory committee members use these papers as a springboard to formulate the necessary program required by this project; therefore, feel free to add to, delete, or change in any manner your working copy of this paper; for, in the true sense, only than can it become a working paper and thereby fulfill the task for which it was prepared.

Thomas B. Bailey Jr.
New Mexico Project Director

INTRODUCTION

The problem was to search the library at Eastern New Mexico University and other available sources for material related to school finance with particular emphasis on New Mexico. From materials that were located an annotated bibliography was compiled.

It became apparent early in this endeavor that it would be impossible, in the short time allotted, to compile a complete annotated bibliography of materials related to the topic.

As far as can be determined there is no single place where all this information is available. Writings dealing with New Mexico school finance are scattered throughout the state. Some are located in the various college and university libraries, others in a number of state offices, private libraries, and organizations interested in education in New Mexico. Not only is there no single source where these materials are located, there seems to be no complete bibliography to serve as a guide to materials that have been written on the subject.

Method and Approach

The materials for this bibliography were located in part in Eastern New Mexico University's library, others were obtained from university faculty members, and private libraries. Still others were obtained from New Mexico State Department of Education offices and organizations interested in New Mexico school finance.

Due to the limited time available only one day was spent in Santa Fe browsing in the State Department of Education and other offices or organizations having concern for education in New Mexico. If more time had been devoted to searching in these offices it is likely that additional material worthy of inclusion would have been discovered.

Another problem encountered is that only a very few copies of some of the writings are in existance, for example some State Department of Education offices have only one copy and discouraged its removal from the office.

Additional probable sources for these materials would be other state college and university libraries.

Eastern New Mexico University's library is the only institution of higher learning that was utilized in compiling this bibliography.

Recommendations

It is recommended that this effort to develop an annotated bibliography be only a beginning and that there be a continuous push in this direction until a comprehensive annotated bibliography related to New Mexico school finance is completed.

A further recommendation would be to charge someone from the University of New Mexico and New Mexico State University with the responsibility of searching their libraries for additional writings pertinent to school finance. The only way research related to New Mexico school finance can be meaningful or truly worthwhile is for the researcher to have an adequate knowledge of previous research and studies related to the subject. With the materials related to New Mexico school finance so inaccessible it would be most difficult for a person interested in New Mexico school finance to familiarize himself with the writings regarding this subject.

PUBLIC SCHOOL FINANCE

ANNOTATED BIBLIOGRAPHY

Burke, Arvid J., Mort, Paul R. DEFENSIBLE SPENDING FOR PUBLIC SCHOOLS. New York: Columbia University Press, 1943. 379p

The book has five major aims: One, call attention to war developments and other trends which will create a serious crisis in educational finance. Two, outlines some problems to be faced in financing public education. Three, summarize materials which will help communities understand the problems and possible solutions. Four, introduce data from public finance, economics, and history which should help school officials. Five, stimulates research.

Burkhead, Jesse. PUBLIC SCHOOL FINANCE, ECONOMICS AND POLITICS. New York: Syracuse University Press. 394 P.

This book is divided into three sections. The first four chapters deal with matters of general concern to public education, economics and administration, and the utilization of resources within education. The next five chapters are directed to the economics and politics of state and local finance; the following five chapters review issues related to general federal aid to education, and examine experiences with some existing federal aid programs.

Burkhead, Jesse. STATE AND LOCAL TAXES FOR PUBLIC EDUCATION. New York: Syracuse University Press, 1963. 110 p.

A survey of the adequacy of state and local taxes for the support of public elementary and secondary education, as such the subject matter touches on the whole of the fiscal operation.

Carlton, Frank Tracy. ECONOMIC INFLUENCES UPON EDUCATIONAL PROGRESS IN THE UNITED STATES 1820-1850. New York: New York Teachers College Press, Columbia University, 1965.

The study is to weigh the forces, direct and indirect which led to the so-called "educational revival" of 1820-1850. This is the period when a tax supported educational system free to all children was established in the United States.

Committee for Economic Development. PAYING FOR BETTER PUBLIC SCHOOLS. Research and Policy Committee of the Committee for Economic Development, New York: 1959. 90 p.

The forty-eight statements on national policy issued by the Research and Policy Committee of C. E. D. This committee recommends four kinds of actions to over-come the main financial obstacles to the improvement of public education.

Conant, James B. THOMAS JEFFERSON AND THE DEVELOPMENT OF AMERICAN PUBLIC EDUCATION. Berkeley, California: University of California Press, 1963.

The first half of the volume deals with the Jeffersonian Tradition in American education. The second half of the volume is the authors interpretation of the basic elements of American education.

Congressional Quarterly Service. FEDERAL ROLE IN EDUCATION. Washington, D. C.: Congressional Quarterly Service, 1965.

This deals with the controversy over aid to elementary and secondary education, legislative history, provisions of the 1965 act, college aid, scholarships, vocational education, special problems, catholic schools, and campus unrest.

Cyr, Frank W., Arvid, J., and Mort, Paul R. PAYING FOR OUR PUBLIC SCHOOLS. Scranton, Pennsylvania: International Textbook Co., 1938. 197 p.

Answer the following questions: What are the problems of paying for schools? Why invest money in public schools? Can we afford equal educational opportunity? How can the present system be revised? How can initiative be preserved? What is wrong with our present school finance system? Are experts needed to study the present program?

Edwards, Newton. EQUAL EDUCATION OPPORTUNITY FOR YOUTH. Washington, D. C.: American Council on Education, 1939. 189 p.

Shows the ability of the states to support education, and presents information on suggested model plans of taxation in relation to that ability, and the number of youth the states produce. The appendix contains twenty-two tables covering a wide range of topics pertinent to education finance.

Frasier, George W. THE CONTROL OF CITY SCHOOLS FINANCE. Milwaukee, Wisconsin: The Bruce Publishing Co., 1922. 132 p.

Discusses the merits of the different methods of controlling school moneys. It is the purpose of the book to present the different methods used in American cities and to examine and evaluate each in the light of educational efficiency.

Freeman, Roger A. SCHOOL NEEDS IN THE DECADE AHEAD. Washington, D. C.: The Institute for Social Science Research, 1958. 273 p.

This is the first volume of the Institute's report on the financing of the public school, projecting their requirements to 1970.

Garber, Lee O., Edwards Newton. THE LAW GOVERNING THE FINANCING OF PUBLIC EDUCATION. Danville, Illinois: The Interstate Printers and Publishers, 1964. 104 p.

Organized into two main parts. Part one is devoted to a statement of significant legal principles. Part two consists of portions of court decisions which have been selected to illustrate the various principles. Following each case is a series of questions or comments designed to focus attention on the case itself.

Johns, R. L. ABILITY AND EFFORT OF THE STATES TO SUPPORT THE PUBLIC SCHOOLS. Washington, D. C.: National Education Association Legislative Commission, 1956. 11 p.

An eleven page leaflet comparing the ability and effort of the various states to support the public schools. It also points out some of the reasons why the states vary so widely in their relative ability to support the public schools.

Johns, R. L., Morphet, Edgar L. FINANCING THE PUBLIC SCHOOL. Englewood Cliff, N. J.: Prentice-Hall Inc., 1960. 566 p.

Concerned primarily with the financing of the public schools and with the business administration policies and procedures essential to the conservation and wise utilization of funds, facilities, and people. Processes of decision making as well as specific information concerning school finance and business administration are also presented.

Johnsen, Julia E. FEDERAL AID TO EDUCATION. New York: The H. W. Wilson Co., 1933. 213 p.

The volume is limited primarily to the current (1933) discussion of federal aid to education.

Jones, Howard R. FINANCING PUBLIC ELEMENTARY AND SECONDARY EDUCATION. New York: The Center for Applied Research in Education Inc., 1966. 116 p.

Opens with a discription of the American economy. It incorporates research done by Paul Mort and others. The book explores problems, issues and guide-lines for state school support. It ends with the federal roll in financing education.

Kahn, Gerald, Williams, Joel. CURRENT EXPENDITURES PER PUPIL IN PUBLIC SCHOOL SYSTEMS. Washington, D. C.: Department of Health, Education, and Welfare 1958. 71 p.

The chief purpose of this publication is to furnish school officials, particularly superintendents and members of their administrative staff, with current information on the spending patterns and trends in expenditures of public school systems.

Lindsay, E. E., Russel, William F. PROBLEMS IN SCHOOL ADMINISTRATION. New York: MacMillan Co., 1928. 544 p.

Gives a picture of the all-prevading importance of the financial aspects of education in America. The thesis is that in the United States true educational advances depends upon teachers and administrators who not only are competent as to what they teach, how they teach, and where they teach, but also know something of how much it costs, who pays the bills, and what sort of an educational program we can afford.

Linn, Henry H. PRACTICAL SCHOOL ECONOMICS. New York: Bureau of Publications Teachers College, Columbia Univsersity, 1934. 461 p.

This volume is concerned with ways of saving small as well as large sums of money. Through out all of this book runs the threads of economy.

Morrison, Henry C. THE MANAGEMENT OF THE SCHOOL MONEY. Chicago: The University of Chicago Press, 1932. 522 p.

Is pointed toward persons who are attempting to understand the school money, Terms as:: 1. financial terms 2. liquidating the economic cost 3. Depreciation 4. Extension, and many others.

_____. STATE SUPPORT FOR PUBLIC EDUCATION. Washington, D. C. The American Council on Education, 1933. 262 p.

This is the third and last study made by the National Survey of School Finance. This report contains information on school finance, state legislators, and school administration. The book summarizes the status of educational expenditures and indicates some of the effects of state action and present trends in state action in school support, also the various aspects of the problem of applying two principles set forth as those which should control state school support. They are the principles of equalixation and efficiency.

Mort, Paul R., Reussen, Walter C., and Polley, John W. PUBLIC SCHOOL FINANCE ITS BACKGROUND, STRUCTURE, AND OPERATION. New York: McGraw-Hill, 1960 512 p.

The first three sections of this book present the major components of the legal-fiscal community structure and their roles in school finance. In a sense they represent the theoretical background for legal structure and fiscal operation. The other two sections discuss the actual legal-fiscal operation against this theoretical background.

Mort, Paul R., and Reusser, Walter C. PUBLIC SCHOOL FINANCE, ITS BACKGROUND, STRUCTURE AND OPERATION. New York: McGraw-Hill, 1951. 639 p.

This book is divided into three parts. Part one emphasizes the current fiscal problems that harass schools and threatens indirectly to bring about unwanted structural changes. Book two reflects the changes on the operational side. Book three spells out in detail the problems of state and federal fiscal policy.

Muller, Helen M. FEDERAL AID FOR THE EQUALIZATION OF EDUCATIONAL OPPORTUNITY. New York: The H. W. Wilson Co., 1934. 121 p.

The material in this volume is intended to be a fundamental pattern for the future. The plan of federal aid as proposed would embrace all publicly supported elementary and secondary schools.

National Education Association. CAN AMERICA AFFORD BETTER SCHOOLS. Washington, D. C.: National Education Association. 1959. 16 p.

An eight page leaflet consisting of mostly graphs and tables explaining the many fiscal problems related to the financial support for education.

_____. FINANCIAL STATUS OF THE PUBLIC SCHOOLS, A Report Prepared by the Committee on Educational Finance. (Washington, D. C.: National Education Association) 1964.

The figures in this report portrays the status of school finance and the trends that will have some impact on school finance in the foreseeable future.

_____. A FINANCIAL PROGRAM FOR TODAY'S SCHOOLS. Washington, D. C.: National Education Association, 1964.

This book is divided into four parts. Part one is concerned primarily with an identification of the fiscal problems of todays schools. Part two is concerned with modernization of the fiscal structure of schools. Part three examines the political processes of working with state and local legislative bodies, and with the electorate. Part four outlines the structure of intergovernmental fiscal cooperation.

_____. FINANCIAL STATUS OF THE PUBLIC SCHOOLS, A Report Prepared by the Committee on Educational Finance (Washington, D. C.: National Education Association, 1964.) 35 p.

Directed at the teaching profession to help them assess the progress made in the past years, and prepare for the task ahead. The pamphlet concerns it-self with such items as: Dimensions of education, cost of education, public-school revenue, and out look for school finance.

National Education Association, NEW LOCAL SOURCES OF TAX REVENUES, A Report Prepared by the Committee on Education Finance, (Washington, D. C.: National Education Association, 1959) 36 p.

A thirty-six page pamphlet with its main content information on local non-property taxes such as: 1. fiscal importance of non-property taxes 2. Criteria for evaluating non-property taxes 3. Authorization and use of local non-property taxes.

_____. CITIZENS SPEAK OUT ON SCHOOL COSTS, A Report Prepared by the Committee on Tax Education and School Finance (Washington, D. C.: National Education Association, 1959) 63 p.

A sixty-two page pamphlet presenting the conclusions of the National Commissions of Representative Citizens. The four basic questions are: 1. How important is education? 2. Is education adequately financed in the United States? 3. What will be the cost of the education we need? 4. Can we afford the education we need?

_____. STATE SCHOOL FINANCE SYSTEMS (Washington, D. C.: National Education Association, 1954) 100 p.

A summary of state support of public schools in the various states for the year 1954.

_____. PUBLIC SCHOOL FINANCE, A Report Prepared by the Committee on Tax Education and School Finance. (Washington, D. C.: National Education Association, 1953) 61 p.

This publication is more in the nature of a study guide. It suggests topics and questions for investigation by classes and study groups. It calls attention to articles, bulletins, reports, and books that can be of use. It does less to answer questions than some of this type of publication.

_____. CAN OUR SCHOOLS GET BY WITH LESS, A Report Prepared by the [illegible] Research Division, National Education Association (Washington, D. C.: National Education Association, 1958) 49 p.

N. E. A.'s evaluation of the materials presented by Roger A. Freeman in the book, OUR SCHOOLS ARE COSTING TOO MUCH, AND FUTURE COSTS NEED ONLY KEEP PACE WITH ENROLLMENT INCREASES.

National Education Association, NEW SOURCES OF LOCAL REVENUES FOR PUBLIC SCHOOLS, A Report Prepared by the Committee on Tax Education and School Finance (Washington, D. C.: National Education Association, 1950) 23p.

A twenty-three page pamphlet summarizing responses of superintendents of city-school systems concerning their local situations. Questionnaires were mailed to superintendents in more than 3,000 cities of 2500 and over in population. Their replies are summarized and presented in tables.

_____. THE ECONOMIC OUT-LOOK FOR PUBLIC EDUCATION, A Report Prepared by the Committee on Tax Education and School Finance (Washington, D. C.: National Education Association, 1952) 15 p.

On March 24-25, 1952, the N.E.A. Committee on Tax Education and School Finance assembled fourteen persons to discuss the out look for public school finance. Half of the group were experts in public finance, and half were experts in school finance. The purpose of this bulletin is to raise several major questions and to set down what seemed to be the trend in thinking of those who attended this meeting.

_____. NEW DIRECTION IN FINANCING PUBLIC SCHOOLS, A Report Prepared by the Committee on Educational Finance (Washington, D. C.: National Education Association, 1960) 143 p.

Based upon the proceedings of the Third National School Finance Conference April 21-22, 1960, in St. Louis, Missouri. The conference focused attention on the long range impact of current problems.

_____. WHAT EVERYONE SHOULD KNOW ABOUT FINANCING OUR SCHOOLS (Washington, D. C.: National Education Association, 1960) 63p.

The purpose of this pamphlet is to outline present purposes and methods of public school finance.

_____. THE INDEX OF LOCAL ECONOMIC ABILITY IN STATE SCHOOL FINANCE PROGRAMS, A Report Prepared by the Committee on Tax Education and School Finance (Washington, D. C.: National Education Association, 1953) 63 p.

This report is to explain the idea behind ability indexes; to discuss the historical development of the application of this device in state aid plans, and to point out some of the problems encountered in the use of ability indexes.

_____. NINE STATE TAXES: RATES AND COLLECTION, A Report Prepared by the Committee on Education Finance (Washington, D. C.: National Education Association, 1961) 43 p.

The pamphlet provides information on nine state taxes, rates, and collections.

National Education Association, THE CHALLENGE OF CHANGE IN SCHOOL FINANCE, A Report Prepared by the Committee on Educational Finance, Washington, D. C.: National Education Association, 1967.

The proceedings of the Tenth National Conference on School Finance. This conference dealt primarily with the changes in school finance needed to support the improvement and innocations now demanded for American education. These proceedings include a new section, Awards for School Finance Research.

_____. GUIDES TO THE DEVELOPMENT OF STATE SCHOOL FINANCE PROGRAMS, A Report Prepared by the Committee on Tax Education and School Finance (Washington, D. C.: National Education Association, 1948) 23 p.

This report is presented in three parts: Part one; the basic policies and principles. Part two; the important operating guides to state school finance development which have been found to be most consistent with the general concepts. Part three; trends and possibilities for the future.

_____. ONE HUNDRED AND SIXTY YEARS OF FEDERAL AID TO EDUCATION (Washington, D. C.: National Education Association, 1964) 12 p.

A twelve page pamphlet describing the federal government's part in the growth of American education beginning with the thirteen colonies up to 1946.

_____. LONG RANGE PLANNING IN SCHOOL FINANCE, A Report Prepared by the National School Finance Conference (Washington, D. C.: National Education Association, 1963) 153 p.

Based upon the proceedings of the Sixth National School Finance Conference. The papers presented dealt with three broad subjects. 1. long-range planning. 2. past and future of federal support. 3. past and future of state support. 4. problems of local support. 5. innovations and research. 6. inter-governmental relations.

_____. FINANCING THE CHANGING SCHOOL PROGRAM, A Report Prepared by the National School Finance Conference (Washington, D. C.: National Education Association, 1962) 154 p.

Papers presented at the Fifth National School Conference were under the following broad headings: 1. The dividends of education 2. School programs sensitive to change 3. Urban under-investment 4. The leading edge of school support 5. Marshaling our resources 6. Communicating with the public.

_____. TAX LIMITATION LAWS, A Report Prepared by the Committee on Education Finance (Washington, D. C.: National Education Association, 1965)

Addressed to research workers in school finance, particularly those who work in the analysis and development of state laws governing local school taxes and borrowing power. It is a revision of a report issued first in 1948 and revised in 1956.

_____. COUNTY AND LOCAL SCHOOL REVENUES 1949-50 (Washington, D. C.: National Education Association, 1953) 137 p.

A study of property taxes, The part played by property tax, and improving the general property tax are discussed in the report.

_____. POPULATION PROJECTIONS 1960-1970, Washington, D. C.: National Education Association, 1961.

A population projection report for the states of the Union. The report consists of ten tables of population projections, each a different age group. Example: Table two-population under five years. Table seven-population 5-17 inclusive, and table ten-population age 65 and over.

Norton, John K. THE ABILITY OF THE STATES TO SUPPORT EDUCATION. Washington, D. C.: National Education Association, 1926. 88 p.

To determine the wisdom of extending the principle of federal aid for education. More specifically, it aims to present statistical data needed in the study of these questions: 1. What is the relative ability of the states of the union to support education? 2. What are some of the accompaniments of such differences as exists in the ability of the states to support education? 3. Are these differences in economic ability to support education temporary or permanent? 4. What factors will have to be scientifically measured in arriving at an exact statement of the comparative ability of the states to support education.

Norton, John K., Norton, Margaret Alltucker. WEALTH, CHILDREN AND EDUCATION. New York: Teachers College Columbia University, 1938. 138 p.

An attempt to shed some light on the following questions: 1. Is our national economy as a whole unable to finance the education of all the nation's children? 2. Are there particular states or sections which are unable to pay for a suitable educational program? 3. How far is the denial of educational opportunity in certain areas associated with lack of willingness, rather than with financial inability to pay for schools? 4. Can educational under-privilege be removed in the United States if all states and sections of the nation put their financial houses in order by adapting modern tax systems and by allocating a suitable proportion of resulting revenue to the financing of education.

Peterson, LeRoy, and Flanigan, Jean M. FINANCING THE PUBLIC SCHOOLS 1960-1970. Washington, D. C.: National Education Association, 1962. 652 p.

Designed as a source book for the public and for state and national legislative committees or teacher associations.

Reeder, Ward G. CAMPAIGNS FOR SCHOOL TAXES. New York: The MacMillan Co., 1946 112 p.

A manual for conducting school tax campaigns. The book outlines certain principles that should be followed and effective procedures and materials that should be used. It describes a number of procedures and materials from which school officials may choose that can be adapted to the local school situation.

Rivlin, Alice M. THE ROLE OF THE FEDERAL GOVERNMENT IN FINANCING HIGHER EDUCATION. Washington, D. C.: The Brookings Institution, 1961.

Provides a background of the federal governments role in financing higher education by outlining the history of federal programs. Some of the

federal programs discussed are: National Defense Student Loans, National Defense Fellowship, National Science Foundation Fellow-ships awarded in 1960-61, College Building Projects, Federal Aid to Higher Education.

Rudolph, Frederick, ed. ESSAYS ON EDUCATION IN THE EARLY REPUBLIC. Cambridge, Massachusetts: The Belknap Press of Harvard University, 1965.

A collection of essays dealing in education. Each essay was published between the Declaration of Independence and the War of 1812.

Swift, Fletcher Harper. FEDERAL AND STATE POLICIES IN PUBLIC SCHOOL FINANCE IN THE UNITED STATES. New York: Ginn and Co., 1931. 472 p.

Presented in three parts. Part one-federal aid to public schools. Part two-state policies in public school finance. Part three-typical state systems of school support in Arkansas, Delaware, Massachusetts, Utah, and Wisconsin.

Thayer, V. T. FORMATIVE IDEAS IN AMERICAN EDUCATION. New York: Dodd, Mead and Co. Inc., 1965.

The volume is divided into three parts. Part I is concerned with the development of education during the seventeenth and eighteenth centuries. Part II deals with the nineteenth century and the economic, social, and political development of the United States. Part III concerns it-self with the major trends in education since the turn of the century.

NEW MEXICO PUBLIC SCHOOL FINANCE

ANNOTATED BIBLIOGRAPHY

Department of Finance and Administration. A SUMMARY OF STATE ACCOUNTING. Santa Fe, Department of Finance and Administration, 1965. 17 p.

An effort to explain New Mexico accounting system, the authority, responsibility, policies, and procedures of the Department of Finance and Administration are clarified in this summary.

Division of Surveys and Field Services, George Peabody College for Teachers. PUBLIC EDUCATION IN NEW MEXICO: Nashville, Tennessee: George Peabody College, 1948.

A survey of public education in New Mexico conducted in 1947-48.under the direction of John E. Barewton. This volume is a comprehensive study of public education. It is divided into two parts. Part I includes the organization and administration of public education at the state and local level, instructional personnel, curriculum, buildings and facilities, transportation and finance. The report calls attention to strengths and weakness of New Mexico's public educational system and offers recommendations. Part II deals with higher education in New Mexico.

Educational Research Committee, Herbert H. Hughes, Chairman. STATE RESPONSIBILITY FOR PUBLIC SCHOOL EDUCATION IN NEW MEXICO. Santa Fe: State of New Mexico Printing Office, 1967.

A critical analysis and recommendation concerning problems related to financing quality education, pre-first education, year round school, school district consolidation, taxation, analysis of the current school aid formula and other pertinent topics.

Gardner, Bob., Jay Gurley, A REVIEW OF NEW MEXICO TAX AND REVENUE STRUCTURE AS IT RELATES TO EDUCATION. (Portales: Eastern New Mexico University, 1967) (Mimeographed.)

Reported in two parts. Part I is a historical review of the tax structure of the state of New Mexico from 1933 to 1967. Part II is a study of and identification of all the sources of money for the state of New Mexico 1956-66.

Goldberg, Edward M. NEW MEXICO STATE FINANCE HANDBOOK. Santa Fe, Taxpayer's Association of New Mexico, 1960.

Developments in New Mexico have been contrasted with national trends and with the developments in the Rocky Mountain States of Arizona, Colorado, Idaho, Montana, Nevada, Utah, and Wyoming. Part I deals with revenues, Part II expenditure, Part III economic factors.

Gott, John. FINANCIAL STRUCTURE OF THE NEW MEXICO EDUCATION SYSTEM. Santa Fe: State Planning Office, 1966.

Describes the funding of New Mexico education. Major items covered are income sources, budgeting, reporting, purchasing, school lands, accounting, and unresolved problems in New Mexico public school finance.

Gott, John. PUBLIC SCHOOL FINANCE IN NEW MEXICO. School Administration Publication No. 3. Portales, New Mexico: School of Education and Psychology, Eastern New Mexico University, 1965.

A text and reference book, dealing with the following broad areas of New Mexico School Finance (1) A brief history of public school finance. (2) The financial structure. (3) Budgeting (4) Reporting (5) Purchasing and related requirements. (6) School bonds (7) Public school funds: receiving, expending, and accounting. (8) Public school audits (9) Public school insurance (10) Unresolved problems in New Mexico public school finance.

Governor's Council on Teachers' Salary Needs, The. TEACHER SALARY NEEDS, AN ANALYSIS AND RECOMMENDATIONS. Santa Fe: New Mexico Education Association, 1964.

Green, James W. and Jessie Rodgers. TOWARD A BETTER UNDERSTANDING OF SCHOOL FINANCES IN NEW MEXICO. Santa Fe: New Mexico Education Association, 1964.

Hatley, Richard V., "A Review of the Practices for the Acquisition and Distribution of funds for Public School Finance in New Mexico from 1934 to 1967." (Portales: Eastern New Mexico University, 1967) p. 60 (Mimeographed)

A comprehensive review of the acquisition and distribution of school monies beginning with the de-ear-marking of school funds 1934 and continuing to the present 1967.

Langston, La Moine, "A proposed system of public school financial accounting for New Mexico" (unpublished dissertation, University of New Mexico, Albuquerque, 1960)

MANUAL OF PROCEDURE FOR UNIFORM FINANCIAL ACCOUNTING AND BUDGETING FOR NEW MEXICO SCHOOL DISTRICTS. Prepared under the direction of Harry Wugalter, Santa Fe Public School Finance Division Department of Finance and Administration Department of Finance and Administration, July, 1965.

Prepared in conformity with a New Mexico statute which requires the chief of the public school finance division to compile a manual prescribing detailed requirements for a uniform system of accounting and budgeting of funds for all school districts. This manual will be effective for the preparation of the 1965-66 school budgets and shall be the only authorized procedure in force as of July 1, 1965. This is a loose leaf manual to be maintained on a current bases.

Mort, Paul R. TOWARD A MORE DYNAMIC FISCAL POLICY FOR NEW MEXICO SCHOOLS. A Report to the State Board of Education Santa Fe: State of New Mexico Printing Office, 1961.

A report to assess the strength and weaknesses and make recommendations designed to capitalize on the strengths and to correct the weaknesses. Includes such topics as basic support, supplementary support, taxes, budget making, equalization, finance laws, minimum guarantee, also a formula for small school correction in computing pupil cost units is included.

New Mexico Education Association, PUBLIC SCHOOL FINANCE OF NEW MEXICO (Santa Fe: New Mexico Education Association 1942) 31 p.
A summary of laws, practices, and procedures concerning financing the public schools in New Mexico. The purpose is to inform the public so they will make sound decisions concerning education. Some topics covered are: 1. budgeting procedures 2. budget content and items 3. Sources of revenue 4. Allocation of maintenance funds 5. Collection of funds 5. Expenditure of funds.

New Mexico Taxpayers Association, THIS IS NOW PUBLIC SCHOOLS ARE FINANCED IN NEW MEXICO. Santa Fe: New Mexico Taxpayers Association, 1955. 50 p.
First published in 1949. It has been used as reference or text in the state universities and by many study groups. It is a report on how New Mexico Schools were financed when monies were ear-marked.

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Romero, Frino. A STUDY OF PUBLIC SCHOOL EXPENDITURES IN NEW MEXICO DURING 1958-1959 AND 1959-1960. Santa Fe: Legislative Finance Committee, 1960.
A statistical study of the finances of New Mexico public schools during 1958-59 and 1959-60.

Seyfried, J. E. A CONFERENCE REPORT ON FINANCING OF PUBLIC EDUCATION IN NEW MEXICO. Bulletin Volume VIII-Number III Albuquerque: University of New Mexico Press, 1934. 122 p.
A conference report which was called to discuss finances with special reference to New Mexico. The pamphlet is a collection of the papers presented. There are seventeen papers, with the regulation that each were to be such length as to consume in delivery approximately twenty minutes.

_____. COSTS AND METHODS OF FINANCING PUBLIC EDUCATION IN NEW MEXICO. Santa Fe: New Mexico Education Association, 1932. 87 p.

This study is to determine the cost of public education in New Mexico from 1911-1932, and to propose plans for raising and apportioning school funds that will not only meet these costs, but which will equalize satisfactorily educational opportunities and financial burdens throughout the state. The study is divided into three parts. Part one determines educational costs in New Mexico from approximately the beginning of state-hood to the present time. Part two discovers the factors which are responsible for the present situation. Part three determines whether New Mexico can and should afford the type of schools which the times demand and devise a financial plan to meet these demands with out excessive tax burdens.

Taxpayers Association of New Mexico, THIS IS HOW PUBLIC SCHOOLS ARE FINANCED IN NEW MEXICO (Santa Fe: Taxpayers Association of New Mexico, 1952) 81 p.

A report on public school finance from 1941-1952 by the New Mexico Taxpayers Association.

Taxpayers Association of New Mexico. NEW MEXICO TAX BULLETIN, HOW SCHOOLS ARE FINANCED IN NEW MEXICO, Santa Fe: The Taxpayers Association of New Mexico, 1967. 24 p.

This study attempts to answer only the questions of how our schools are presently financed.

Wiley, Tom. SCHOOL EDUCATION IN NEW MEXICO. Albuquerque, New Mexico: The University of New Mexico, 1965.

Identifying the forces which comprise the power structures of New Mexico in development of educational controls. Some of the questions dealt with in this book are: What elements have from time to time comprised the state-level power structure as it relates to education? To what extent have these elements been constant in state level government? What was the alignment of the power structure elements as various issues have emerged?

Wiley, Tom. PROBLEMS RELATING TO DISTRIBUTION OF SCHOOL REVENUES IN NEW MEXICO. Santa Fe: New Mexico Education Association, 1956. 22 p.

A study on the distribution of school funds in such a manner as to assure a foundation program of education. There are five plans presented in this report.

_____. PROBLEMS RELATING TO DISTRIBUTION OF SCHOOL REVENUES. Santa Fe: New Mexico Education Association, 1966.

A report prepared because of needs growing out of a school tax study being made at that time by the New Mexico Education Association Finance Committee, T. C. Bird of Santa Fe, Chairman.

Wood, Charles H. WHITHER PUBLIC SCHOOL FINANCE. Santa Fe: New Mexico Education Association, 1957.

An attempt to follow the thinking and decisions of school administrators and school board members on the subject of school finance in New Mexico.